



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

June 22, 2020

Glenn H. Schiffman
Executive Vice President and Chief Financial Officer
IAC Holdings, Inc.
555 West 18th Street
New York, New York 10011

Re: IAC Holdings, Inc.
Registration Statement on Form S-1
Filed June 16, 2020
File No. 333-239204

Dear Mr. Schiffman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Jenna E. Levine